



General Assembly

Amendment

February Session, 2006

LCO No. 5309

SB0032805309HDO

Offered by:
REP. BERGER, 73rd Dist.

To: Subst. Senate Bill No. **328**

File No. 133

Cal. No. 484

(As Amended by Senate Amendment Schedules "A" and "B")

"AN ACT CONCERNING THE DEPARTMENT OF MOTOR VEHICLES."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective October 1, 2006, and applicable to assessment*
4 *years commencing on or after October 1, 2006*) (a) Except as otherwise
5 provided in section 12-81 of the 2006 supplement to the general
6 statutes, on and after January 1, 2006, there is hereby imposed a tax on
7 motor vehicles, as defined in section 14-1 of the 2006 supplement to the
8 general statutes. No other tax may be imposed on motor vehicles by
9 any political subdivision of the state. Such tax shall be twenty-nine
10 mills multiplied by the value of each motor vehicle and shall be
11 payable by the owner of such vehicle.

12 (b) The Department of Revenue Services, in consultation with the
13 Department of Motor Vehicles, shall establish a system to collect such

14 tax annually. The Commissioner of Revenue Services may adopt
15 regulations, in accordance with the provisions of chapter 54 of the
16 general statutes, to carry out the provisions of this section. Such
17 regulations may provide procedures for taxation of motor vehicles
18 upon registration and subsequent assessment periods. The
19 Commissioner of Revenue Services shall segregate the revenue from
20 such tax and shall deposit it into a separate, nonlapsing account in the
21 General Fund to be used by the Secretary of the Office of Policy and
22 Management pursuant to subsection (c) of this section.

23 (c) The Secretary of the Office of Policy and Management shall
24 establish a system to annually pay to each municipality, from out of
25 the revenue received under this section, or within available
26 appropriations, an amount equal to the amount received by each
27 municipality from the personal property tax on motor vehicles in the
28 2005 assessment year.

29 Sec. 502. Section 12-71c of the general statutes is repealed and the
30 following is substituted in lieu thereof (*Effective October 1, 2006, and*
31 *applicable to assessment years commencing on or after October 1, 2006*):

32 (a) Any person who is liable for property tax in any [assessment]
33 calendar year in respect to a motor vehicle which in such [assessment]
34 calendar year is (1) sold by such person with ownership thereof
35 transferred to the purchaser, (2) totally damaged, (3) stolen from such
36 person and not recovered, or (4) removed from this state and
37 registered in another state by such person who concurrently ceases to
38 be a resident of this state, shall be entitled to a property tax credit [in
39 the town in which such person is liable for property tax] against the tax
40 imposed under section 501 of this act in respect to such motor vehicle
41 to be applied against any property tax for which such person is liable
42 [in such town] in the [assessment] calendar year in which such motor
43 vehicle is sold, damaged, stolen or removed and registered as
44 provided in this section, or in the [assessment] calendar year next
45 following. Such property tax credit shall be a pro rata portion of the tax
46 payable in respect to such motor vehicle for the [assessment] calendar

47 year in which it is so sold, damaged, stolen or removed and registered
48 to be determined by a ratio, the numerator of which shall be the
49 number of full months from the date such motor vehicle is so sold,
50 damaged, stolen or removed and registered, to the first day of
51 [October] January next succeeding and the denominator of which shall
52 be twelve. [, provided (1) such credit shall not be allowed in such
53 assessment year next following if property tax paid in respect to such
54 motor vehicle, for the assessment year in which such motor vehicle is
55 so sold, damaged, stolen or removed and registered, is allowed in
56 reduction of property tax due in respect to another motor vehicle
57 replacing such motor vehicle as provided under subsection (b) of
58 section 12-71b or (2) in the event such credit is allowed in the
59 assessment year in which such motor vehicle is so sold, damaged,
60 stolen or removed and registered, the property tax paid in respect to
61 such motor vehicle for such assessment year shall not be allowed in
62 reduction of property tax due in respect to another motor vehicle
63 replacing such motor vehicle as provided under subsection (b) of
64 section 12-71b.]

65 (b) Any person claiming a property tax credit with respect to a
66 motor vehicle in accordance with subsection (a) of this section for any
67 [assessment] calendar year shall, not later than the thirty-first day of
68 [December] March immediately following the end of the [assessment]
69 calendar year which next follows the [assessment] calendar year in
70 which such motor vehicle is so sold, damaged, stolen or removed and
71 registered, file with the [assessor in the town in which such person is
72 entitled to such property tax credit] Commissioner of Revenue
73 Services, documentation satisfactory to the [assessor] commissioner
74 concerning the sale, total damage, theft or removal and registration of
75 such motor vehicle. Failure to file such claim and documentation as
76 prescribed herein shall constitute a waiver of the right to such property
77 tax credit.

78 Sec. 503. Section 12-71d of the general statutes is repealed and the
79 following is substituted in lieu thereof (*Effective October 1, 2006, and*
80 *applicable to assessment years commencing on or after October 1, 2006*):

81 On or before the first day of October each year, the Secretary of the
82 Office of Policy and Management shall recommend a schedule of
83 motor vehicle values which shall be used by [assessors in each
84 municipality] the Commissioner of Revenue Services in determining
85 the assessed value of motor vehicles for purposes of property taxation.
86 [For every vehicle not listed in the schedule the determination of the
87 assessed value of any motor vehicle for purposes of the property tax
88 assessment list in any municipality shall continue to be the
89 responsibility of the assessor in such municipality, provided the
90 legislative body of the municipality may, by resolution, approve any
91 change in the assessor's method of valuing motor vehicles. Any appeal
92 from the findings of assessors concerning motor vehicle values shall be
93 made in accordance with provisions related to such appeals under this
94 chapter.] Such schedule of values shall include, to the extent that
95 information for such purpose is available, the value for assessment
96 purposes of any motor vehicle currently in use. The value for each
97 motor vehicle as listed shall represent one hundred per cent of the
98 average retail price applicable to such motor vehicle in this state as of
99 the first day of [October] January in such year as determined by said
100 secretary in cooperation with the Connecticut Association of Assessing
101 Officers.

102 Sec. 504. Section 12-110 of the general statutes is repealed and the
103 following is substituted in lieu thereof (*Effective October 1, 2006, and*
104 *applicable to assessment years commencing on or after October 1, 2006*):

105 [(a) The board of assessment appeals in each town shall meet at
106 least once in the month of September, annually, provided any meeting
107 in the month of September shall be for the sole purpose of hearing
108 appeals related to the assessment of motor vehicles, and shall give
109 notice of the time and place of such meetings by posting it at least ten
110 days before the first meeting in the office of the town clerk, and
111 publishing it in some newspaper published therein or, if no newspaper
112 is published in such town, in a newspaper having a general circulation
113 in such town. Such meetings shall be held on business days, which
114 may be Saturdays, the last not later than the last business day in the

115 month of September, on or before which date such board shall
116 complete the duties imposed upon it.]

117 [(b)] The board of assessment appeals in each town shall meet in the
118 month of March to hear appeals related to the assessment of property.
119 Any such meeting shall be held on business days, which may be
120 Saturdays, the last not later than the last business day in the month of
121 March, on or before which date such board shall complete the duties
122 imposed upon it.

123 Sec. 505. Subdivision (1) of subsection (i) of section 12-157 of the
124 general statutes is repealed and the following is substituted in lieu
125 thereof (*Effective October 1, 2006, and applicable to assessment years*
126 *commencing on or after October 1, 2006*):

127 (i) (1) If the sale realizes an amount in excess of the amount needed
128 to pay all delinquent taxes, interest, penalties, fees, and costs, the
129 amount of the excess shall be held in an interest-bearing escrow
130 account separate from all other accounts of the municipality. (A) If the
131 property is redeemed prior to the expiration of the redemption period,
132 the amount held in escrow shall, within ten days of the tax collector
133 receiving notice of redemption, be turned over to the purchaser. Any
134 interest earned shall be the property of the municipality. (B) If the
135 property is not redeemed in the redemption period, the amount held
136 in escrow may be used to pay the delinquent taxes, interest, penalties,
137 fees and costs on any other property of the taxpayer located in the
138 town, including personal property. [and motor vehicles.] In the case of
139 subparagraph (B) of this subdivision, the tax collector shall, within ten
140 days of the expiration of the redemption period, pay to the clerk of the
141 court for the judicial district in which the property is located the
142 amount held in escrow remaining after paying the delinquent taxes,
143 interest, fees, penalties and costs owed by the taxpayer to the
144 municipality. The tax collector shall, within five days of the payment,
145 provide notice to the delinquent taxpayer, any mortgagee, lienholder,
146 or other encumbrancer of record whose interest in such property is
147 affected by the sale, by certified mail, return receipt requested of the

148 name and address of the court to which the moneys were paid, the
149 person's right to file an application with the court for return of said
150 money, and the amount of money paid to the court.

151 Sec. 506. Subsection (b) of section 14-15a of the general statutes is
152 repealed and the following is substituted in lieu thereof (*Effective*
153 *October 1, 2006, and applicable to assessment years commencing on or after*
154 *October 1, 2006*):

155 (b) (1) If the commissioner finds, upon investigation, that any motor
156 vehicle available for lease or rental in this state has been registered in
157 another state for the purpose of evading, or the effect of which is the
158 avoidance of, the motor vehicle laws of this state, for the purposes of
159 paying a lower registration fee or evading the payment of any tax
160 levied by this state [or any Connecticut municipality,] said
161 commissioner may, in said commissioner's discretion, (A) prohibit the
162 lease or rental of any such motor vehicle in this state, (B) require that
163 such motor vehicle be registered in this state in accordance with the
164 provisions of section 14-12, (C) suspend or revoke a license to engage
165 in such leasing or renting issued under the provisions of section 14-15,
166 or (D) require a licensee to furnish a bond in the amount of one
167 thousand dollars for each vehicle registered in another state. (2) If the
168 commissioner finds, upon investigation, that any licensee has failed to
169 satisfy its obligations for payment of [municipal property taxes] the
170 state-wide motor vehicle tax established under section 501 of this act,
171 the commissioner may, thirty days after the issuance of notice to such
172 licensee, and after notice and an opportunity for a hearing, in
173 accordance with the provisions of chapter 54, suspend such license
174 until all such obligations are satisfied.

175 Sec. 507. Section 14-33 of the general statutes is repealed and the
176 following is substituted in lieu thereof (*Effective October 1, 2006, and*
177 *applicable to assessment years commencing on or after October 1, 2006*):

178 (a) Subject to the provisions of subsection (e) of this section, if any
179 property tax, or any installment thereof, laid by any city, town,

180 borough or other taxing district upon a [registered motor vehicle or]
181 snowmobile remains unpaid, the tax collector of such city, town,
182 borough or other taxing district shall notify the Commissioner of
183 Motor Vehicles of such delinquency in accordance with listings and
184 schedules of dates established by the commissioner and on forms
185 prescribed and furnished by the commissioner, specifying the name
186 and address of the person against whom such tax has been assessed,
187 the date when such tax was due and the registration number, if known
188 to the collector. The commissioner shall not issue registration for such
189 [motor vehicle or] snowmobile for the next registration period if,
190 according to the commissioner's records, it is then owned by the
191 person against whom such tax has been assessed or by any person to
192 whom such [vehicle] snowmobile has not been transferred by bona
193 fide sale. Unless notice has been received by the commissioner under
194 the provisions of section 14-33a, no such registration shall be issued
195 until a receipt evidencing the payment of such tax or certificate of
196 abatement of such tax or other satisfactory evidence that the tax
197 obligation has been legally discharged has been presented to the
198 commissioner; nor shall the commissioner register any other [motor
199 vehicle or] snowmobile in the name of such person until a receipt
200 evidencing the payment of such tax or a certificate of abatement of
201 such tax or other satisfactory evidence that the tax obligation has been
202 legally discharged has been presented to the commissioner. [, except
203 that the commissioner may continue to register other vehicles owned
204 by a leasing or rental firm licensed pursuant to section 14-15, if the
205 commissioner is satisfied that arrangements have been made to
206 discharge such tax obligation, and may issue such registration to any
207 private owner of three or more paratransit vehicles in direct
208 proportion to the percentage of total tax due on such vehicles which
209 has been paid and notice of payment on which has been received.] The
210 Commissioner of Motor Vehicles may immediately suspend all [motor
211 vehicle or] snowmobile registrations issued in the name of any person
212 (1) who has been reported as delinquent and whose registration was
213 renewed through an error or through the production of false evidence
214 that the delinquent tax had been paid, or (2) who has been reported by

215 a tax collector as having paid a property tax on a [motor vehicle or]
216 snowmobile with a check which was dishonored by a bank and such
217 tax remains unpaid. Any person aggrieved by any action of the
218 commissioner under this section may appeal therefrom in the manner
219 provided in section 14-134. [For the purposes of this subsection,
220 "paratransit vehicle" means a motor bus, taxicab or motor vehicle in
221 livery service operated under a certificate of convenience and necessity
222 issued by the Department of Transportation or by a transit district and
223 which is on call or demand or used for the transportation of
224 passengers for hire.]

225 [(b) Notwithstanding the provisions of subsection (a) of this section,
226 the Commissioner of Motor Vehicles, in consultation with the
227 Treasurer and the Secretary of the Office of Policy and Management,
228 may enter into an agreement with the tax collector of any city, town,
229 borough or other taxing district whereby the commissioner shall
230 collect any property tax or any installment thereof on a registered
231 motor vehicle which remains unpaid from any person against whom
232 such tax has been assessed who makes application for registration for
233 such motor vehicle. Each such agreement shall include a procedure for
234 the remission of taxes collected to the city, town, borough or other
235 taxing district, on a regular basis, and may provide that a fee be paid
236 by the city, town, borough or other taxing district to the commissioner
237 to cover any costs associated with the administration of the agreement.
238 In the event an agreement is in effect, the commissioner shall
239 immediately issue a registration for a motor vehicle owned by a person
240 against whom such tax has been assessed upon receipt of payment of
241 such tax and a service fee of two dollars, in addition to the fee
242 prescribed for the renewal of the registration.]

243 [(c)] (b) On and after March 1, 1989, any municipality may
244 participate in a program administered by the Commissioner of Motor
245 Vehicles to facilitate the payment of fines for parking violations. If any
246 such municipality elects to participate in such program, it shall
247 provide for a notice of violation to be served personally upon the
248 operator of a motor vehicle who is present at the time of service. If the

249 operator is not present, the notice shall be served upon the owner of
250 the motor vehicle by affixing notice to said vehicle in a conspicuous
251 place. In the case of any motor vehicle that is leased or rented by the
252 owner, not more than thirty days after the initial notice of a parking
253 violation for which a fine remains unpaid at such time, a second notice
254 of violation shall be mailed to the address of record of the owner
255 leasing or renting the motor vehicle to such operator. No fines or
256 penalties shall accrue to the owner of such rented or leased vehicle for
257 the violation for a period of sixty days after the second notice is
258 mailed. A participating municipality shall notify the commissioner of
259 every owner of a registered motor vehicle who has unpaid fines for
260 more than five parking violations committed within such municipality
261 on and after March 1, 1989. Upon receipt of such notification, the
262 commissioner shall not issue or renew the motor vehicle registration of
263 such person until he receives notification from such municipality that
264 the delinquent fines have been paid.

265 [(d)] (c) The provisions of subsection [(c)] (b) of this section shall not
266 apply to any person, firm or corporation engaged in the business of
267 leasing or renting motor vehicles without drivers in this state with
268 respect to any motor vehicle which is leased or rented. The
269 commissioner shall adopt regulations, in accordance with chapter 54,
270 to implement the provisions of subsection [(c)] (b) of this section.

271 [(e)] (d) On and after July 1, 2004, each city and town shall make an
272 annual payment to the Commissioner of Motor Vehicles, in an amount
273 determined by the Secretary of the Office of Policy and Management,
274 in order to participate in the program administered by the Department
275 of Motor Vehicles pursuant to subsection (a) of this section. Such
276 amount shall be each city or town's proportionate cost of the
277 administration of said program, to be determined as follows: The
278 number obtained by multiplying said program's administrative cost by
279 a fraction the numerator of which shall be the city or town's population
280 and the denominator of which shall be the population of the state. As
281 used in this section, "population" means the number of persons in the
282 city or town according to the most recent estimate made, pursuant to

283 section 19a-2a, by the Department of Public Health. The commissioner
284 shall, on or before July fifteenth, annually, certify to said secretary the
285 commissioner's cost to administer said program. The secretary shall,
286 on or before August first, annually, notify the chief executive officer of
287 each city and town of the amount such city or town is required to pay
288 to the commissioner and such amount shall be payable not later than
289 September first following said notification date. All amounts received
290 by the commissioner pursuant to this subsection shall be deposited
291 into the General Fund. If a city or town fails to annually pay its
292 proportionate share of said program's administrative cost, the
293 commissioner shall not be required to deny the issuance of a
294 registration, pursuant to subsection (a) of this section, to the person
295 against whom such tax has been assessed by said city or town, or by a
296 borough or other taxing district located therein.

297 Sec. 508. Subdivision (74) of section 12-81 of the 2006 supplement to
298 the general statutes is repealed and the following is substituted in lieu
299 thereof (*Effective October 1, 2006, and applicable to assessment years*
300 *commencing on or after October 1, 2006*):

301 (74) (A) (i) For a period not to exceed five [assessment] calendar
302 years following the [assessment] calendar year in which it is first
303 registered, any new commercial truck, truck tractor, tractor and
304 semitrailer, and vehicle used in combination therewith, which is used
305 exclusively to transport freight for hire and: Is either subject to the
306 jurisdiction of the United States Department of Transportation
307 pursuant to Chapter 135 of Title 49, United States Code, or any
308 successor thereto, or would otherwise be subject to said jurisdiction
309 except for the fact that the vehicle is used exclusively in intrastate
310 commerce; has a gross vehicle weight rating in excess of twenty-six
311 thousand pounds; and prior to August 1, 1996, was not registered in
312 this state or in any other jurisdiction but was registered in this state on
313 or after said date. (ii) For a period not to exceed five [assessment]
314 calendar years following the [assessment] calendar year in which it is
315 first registered, any new commercial truck, truck tractor, tractor and
316 semitrailer, and vehicle used in combination therewith, not eligible

317 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
318 weight rating in excess of fifty-five thousand pounds and was not
319 registered in this state or in any other jurisdiction but was registered in
320 this state on or after August 1, 1999. As used in this subdivision, "gross
321 vehicle weight rating" shall have the same meaning as in section 14-1,
322 as amended;

323 (B) Any person who on October first in any year holds title to or is
324 the registrant of a vehicle for which such person intends to claim the
325 exemption provided in this subdivision shall file with the [assessor or
326 board of assessors in the municipality in which the vehicle is subject to
327 property taxation] Commissioner of Revenue Services, on or before the
328 first day of November [in] prior to such year, a written application
329 claiming such exemption on a form prescribed by the Secretary of the
330 Office of Policy and Management. Such person shall include
331 information as to the make, model, year and vehicle identification
332 number of each such vehicle, and any appurtenances attached thereto,
333 in such application. The person holding title to or the registrant of such
334 vehicle for which exemption is claimed shall furnish the [assessor or
335 board of assessors] commissioner with such supporting
336 documentation as said secretary may require, including, but not
337 limited to, evidence of vehicle use, acquisition cost and registration.
338 Failure to file such application in this manner and form within the time
339 limit prescribed shall constitute a waiver of the right to such
340 exemption for such [assessment] calendar year, unless an extension of
341 time is allowed as provided in section 12-81k. Such application shall
342 not be required for any [assessment] calendar year following that for
343 which the initial application is filed, provided if the vehicle is
344 modified, such modification shall be deemed a waiver of the right to
345 such exemption until a new application is filed and the right to such
346 exemption is established as required initially; [. With respect to any
347 vehicle for which the exemption under this subdivision has previously
348 been claimed in a town other than that in which the vehicle is
349 registered on any assessment date, the person shall not be entitled to
350 such exemption until a new application is filed and the right to such

351 exemption is established in said town;]

352 (C) With respect to any vehicle which is not registered on the first
353 day of October in any assessment year and which is registered
354 subsequent to said first day of October but prior to the first day of
355 August in such assessment year, the value of such vehicle for property
356 tax exemption purposes shall be a pro rata portion of the value
357 determined in accordance with subparagraph (D) of this subdivision,
358 to be determined by a ratio, the numerator of which shall be the
359 number of months from the date of such registration, including the
360 month in which registration occurs, to the first day of October next
361 succeeding and the denominator of which shall be twelve. For
362 purposes of this subdivision the term "assessment year" means the
363 period of twelve full months commencing with October first each year;

364 (D) Notwithstanding the provisions of section 12-71d, the [assessor
365 or board of assessors] Secretary of the Office of Policy and
366 Management shall determine the value for each vehicle with respect to
367 which a claim for exemption under this subdivision is approved, based
368 on the vehicle's cost of acquisition, including costs related to the
369 modification of such vehicle, adjusted for depreciation in accordance
370 with the schedule set forth in section 12-94c.

371 Sec. 509. Section 12-95 of the general statutes is repealed and the
372 following is substituted in lieu thereof (*Effective October 1, 2006, and*
373 *applicable to assessment years commencing on or after October 1, 2006*):

374 No individual shall receive any exemption to which he is entitled by
375 any one of subdivisions (19), (20), (22), (23), (25), (26) and (28) of
376 section 12-81, as amended, or section 12-82 until he has proved his
377 right to such exemption in accordance with the provisions of sections
378 12-93 and 12-94, together with such further proof as is necessary under
379 the provisions of any of said sections. Exemptions so proved by
380 residents shall take effect on the next succeeding assessment day,
381 provided individuals entitled to an exemption under the provisions of
382 subdivision (20) of section 12-81, as amended, may prove such right at

383 any time before the expiration of the time limited by law for the board
384 of assessment appeals of the town wherein the exemption is claimed to
385 complete its duties and such exemption shall take effect on the
386 assessment day next preceding the date of the proof thereof. [For
387 purposes of any tax payable in accordance with the provisions of
388 section 12-71b, any such exemption referred to in this section shall take
389 effect on the first day of January next following the date on which the
390 right to such exemption has been proved.]

391 Sec. 510. Subsection (c) of section 14-16 of the general statutes is
392 repealed and the following is substituted in lieu thereof (*Effective*
393 *October 1, 2006, and applicable to assessment years commencing on or after*
394 *October 1, 2006*):

395 (c) If the owner of a registered motor vehicle dies, the registration
396 for the vehicle shall, unless the vehicle is destroyed, continue in force
397 as a valid registration until the end of the registration period unless: (1)
398 Ownership of the vehicle is transferred pursuant to subsection (b) of
399 this section or by the deceased owner's executor, administrator, legatee
400 or distributee prior to the end of the registration period, in which case
401 the registration shall continue in force until the time of the transfer; or
402 (2) ownership of the vehicle is transferred to the brother, sister, father,
403 mother, child or spouse of the owner, in which case the registration
404 shall, upon the payment of a fee of twenty dollars, continue in force
405 until the end of the registration period or until the ownership is sooner
406 transferred to a person other than such a relative. [If at the end of the
407 registration period the relative has not transferred ownership of the
408 vehicle and the relative applies for registration of the vehicle, the
409 registration shall not be subject to the provisions of subsection (a) of
410 section 12-71b.]

411 Sec. 511. Subsection (a) of section 14-192 of the general statutes is
412 repealed and the following is substituted in lieu thereof (*Effective*
413 *October 1, 2006, and applicable to assessment years commencing on or after*
414 *October 1, 2006*):

415 (a) The commissioner shall be paid the following fees: (1) For filing
416 an application for a certificate of title, twenty-five dollars; (2) for each
417 security interest noted upon a certificate of title or maintained in the
418 electronic title file pursuant to subsection (b) of section 14-175, ten
419 dollars; (3) for each record copy search, seven dollars; (4) for each
420 assignment of a security interest noted upon a certificate of title or
421 maintained in the electronic title file, three dollars and fifty cents; (5)
422 for an application for a duplicate certificate of title, twenty-five dollars,
423 provided such fee shall not be required for any such duplicate
424 certificate of title [(A) which is requested on a form prepared and
425 signed by the assessor in any town for purposes of such proof of
426 ownership of a motor vehicle as may be required in accordance with
427 section 12-71b, or (B)] in connection with an application submitted by a
428 licensed dealer in accordance with the provisions of subsection (c) of
429 section 14-12 or section 14-61; (6) for an ordinary certificate of title
430 issued upon surrender of a distinctive certificate, three dollars and fifty
431 cents; (7) for filing a notice of security interest, three dollars and fifty
432 cents; (8) for a certificate of search of the records of the Department of
433 Motor Vehicles, for each name or identification number searched
434 against, seventeen dollars and fifty cents; (9) for filing an assignment of
435 security interest, three dollars and fifty cents; (10) for search of a motor
436 vehicle certificate of title record, requested by a person other than the
437 owner of such motor vehicle, ten dollars; and (11) for a bond filing
438 under section 14-176, twenty-five dollars.

439 Sec. 512. Subsection (c) of section 14-34a of the general statutes is
440 repealed and the following is substituted in lieu thereof (*Effective*
441 *October 1, 2006, and applicable to assessment years commencing on or after*
442 *October 1, 2006*):

443 (c) Notwithstanding any such agreement or plan, (1) any such
444 commercial vehicle garaged at any fixed location or which leaves from
445 and returns to one or more points within this state in the normal
446 course of operations, shall be taxable in this state; [as personal
447 property in the town where such vehicle is garaged;] (2) registration
448 shall be denied any such vehicle if any [personal property] taxes are

449 unpaid with respect to such vehicle; [, as provided in section 14-33;] (3)
450 any such vehicle based in this state shall be subject to the provisions of
451 sections 14-12, 14-15, 14-15a, as amended by this act, 14-16a, as
452 amended, and chapter 247.

453 Sec. 513. Sections 12-71b, 12-81c, 12-122a, 12-144a, 7-328b and 14-33a
454 of the general statutes are repealed. (*Effective October 1, 2006, and*
455 *applicable to assessment years commencing on or after October 1, 2006*)"